App. F. IX-4

Previous Referen

1919.
9-P.

File No. 6-19

Serial Nos. 240, 242, 24
419, 4430.

Later References

General and Revenue Secretariat.

Part B for

SUBJECT

Food Supply Accounts.

G. R. S. III—1] 1919.

GENERAL AND REVENUE SECRETARIAT.

(P.P.

NOTES.

File No. 6

FILE HEADING.

Food supply arrangements.
(Irregularities in the accounts of the Kolar Taluk Depot)

From

The Food Controller

No. 9827 Dated 6/7.2.20 Received 9.2.20.

Diary No. 13798 Enclos. 2 Spare Copies Serial No. 2410.

BRIEF ABSTRACT OF LETTER.

Submits copies of letters dt 1st & 4th Feb 1920 from the Dy Comr - Kolar Dt. regarding the irregularities disclosed during the last audit of the accounts of the Kolar Taluk Grain Depot

NOTES AND ORDERS.

242 From the Jamma - No 9829 dt 6/7.2.20
Submits copies of a letter dt 9.1.1920 from the Dy Comr Kolar regarding certain irregularities noticed in the grain depot at Kolar and during

NOTES—First Sheet.

G. R. S. III-2]

General and Revenue Secretariat. | P. P File No. 6 of 1919.

Serial No.

his inspection on the 2nd August 1919.

In both the cases the 7.C. states that the Asst Comptroller 7.S. accounts is going into the accounts minutely & that his report may be awaited.

by 18/2/20

For perusal.

Chief Secy

18/2/20

For perusal

DEWAN'S OFFICE. Recd. on FEB 14 1920 Reg. No. 5588

Chief Secy 18/2/20

Report & answer

Secy 16.2.20

Sir B2

CHIEF SECRETARIAT II POLITICAL BRANCH 17 FEB. 1920

Ltr from the Resident no 7.C. 30 & 15/23.2.20 forwards copy of Kolar Dy Com's letter of 30th Jan 1920 the 7.C. regarding the irregularities in the management of the Gas depot Kolar

The further report

G. R S. III-2]

General and Revenue Secretariat. | P. P File No. 6 of 1919

Serial No.

from the F.C. in the matter may be awaited

Mg 25/2/20 The R.C. has only forwarded a copy of the D.C's note, which the F.C. had already submitted.

Further report in the matter is awaited and the case may be put up when that is received.

MK 25/2

CHIEF SECRETARIAT. II POLITICAL BRANCH. 26 FEB. 1920

From the Food Controller No 4259 of 23.3.20

States that the audit report has not yet been received from the Comptroller & a report will be submitted as soon as it is received.

The Comptroller has since sent in his audit report of the accounts of the K Rail Depot - (vide letter no 7151 of 25/3/20/574/20 to the F Secy - Encld file.) & in para 11 of that letter he states that a copy of the report has been sent

R. S. III-2]

General and Revenue Secretariat.

16464 (4

P P File No. 6 of 1919

Serial No.	
	To the 7. C.
	Draft put up
	hg
	6/5/20
	Issued vide G 25573 of 7.5.20
	Draft reminder to the 7. C. put up
	hg
	26/6/20
	Issue
	MK
	26/6
	G 28212 of 26/6.
	Another reminder put up
	hg
	13/8/20
	Issue
	MK
	16/8/20
	G 3712 of 16/8
	Draft reminder to the D.C. put up
	hg
	5/10/20
	Issue
	MK
	5/10
	G 7574 of 6/10.

CHIEF SECRETARIAT. II POLITICAL BRANCH. 8 MAY 1920

CHIEF SECRETARIAT. II POLITICAL BRANCH. 20 AUG 1920

(5

G. R. S. III-21

General and Revenue Secretariat.

PP File No. 6 of 1919

Serial No. 419

From the Food Controller No. 3790 d. 17-2-1921. Submits a report on the irregularities that have come to light in the matter

Subtd for orders.

Initl
24.2.21

The officer in charge of Food Control operations has made a clear and concise report as regards the irregularities noticed during the audit of the accts of the Kotaduty Depot. He concludes that (1) the amounts irregularly obtd by the auditor have not been misused (2) that the large advances drawn by him have been properly accted for & (3) that it is not possible to say exactly what may be approximately computed as the shortage and how much should be accepted by the auditor in the measurement of bags, and it is on this last point that the officer (F. C.) has sought orders.

There is no question that the depot transactions were carried on in a most careless and slovenly way, and some scope apparently was given to the Taluq officer subordinate to manipulate the bags with a dishonest intention. It is known not quite fair to accept the figure arrived at by the Dy. Collr (Rs 432-8-6) as having been actually misappropriated, especially as it is proposed

G. R. S. III-21

General and Revenue Secretariat. | File No. 6 of 1919.

Serial No.

recovers a large portion of this loss from the Amildar himself. The dishonesty perhaps rests more with the officials entrusted with the measurement of crops than with the Amildar or the Shirastdar. Portion of these ~~Forfeiture~~ Collections has perhaps been concerned of the Ford Chaks may have been removed by this time. It is for consideration therefore whether it would not suffice if recovery be eliminated loss from all concerned in Equal proportions, visiting penalties on the amildar for his carelessness.

Then again, it is to be noted that the Officer in charge of F. C. work has not made any recommendation about the Shortages & the writing off. This perhaps he will take up separately and submit report with the usual accts etc.

28/11/21

Chief Secy)

Has any late audit report of the Kaira Dist. accts been received, subsequent to the audit in March

Subd

The Subsequent audit reports ref'd to above is in the linked file.

2/12/21 4/1

Please prepare a draft letter for [illegible]

Mr. Vyas 1/1

Ask for D.-C's remarks on the latest report.

NOTE—Contn. sheet.

Jm 6111

J. R. S. III-2]

General and Revenue Secretariat. | PP File No. 6 of 1919.

Serial No.

U.O.No. 68 2/7/21

GEN. SECTT. G.M. MAY 1924 3490

Forwarded R/O with Compliments to the Director of Civil Supplies in Mysore for favour of remarks on the several points touched upon in the later audit report.

By Order,

Rd 23.7.21 Only

29/7/21

Asst. Secy to Govt.

For Chief Secy to Govt.

F.C. 5654 (Rt. A. files) 29-5-24

Returned with compliments.

The later audit report (Un-official file No.128) is dealt with in this office No. F.C.5655 dated 22/26th April 1924 and returned to the Secretariat. The delay is regretted.

Assistant Commissioner,
For Revenue Commissioner and
Director of Civil Supplies in
Mysore,
Absent from the station.

Subd with R/O file 128 refd to. Further report from there in has to be awaited

29/5 TSA 6/5.

Yes Only 6/5

G. R. S. III-2]

General and Revenue Secretariat. | P. P File No. 6 of 1919

Serial No.	
430	From the Revenue Commr and the Director of C.S. No Je. 5656 dt 1/3.4.1925 Forwards the records relating to Bowrempet Depot received from the D.C. stating that the explanation offered by the Amildar may be accepted.

In Reply Refer to
No. 9827
ENC. 4w.

CHIEF SECRETARIAT
POLITICAL DEPARTMENT
9 FEB 1920

OFFICE OF THE FOOD CONTROLLER AND
DIRECTOR OF CIVIL SUPPLIES IN MYSORE.

Bangalore,.....6th February 19 20.

Tel.-Address.
"CIVISUP"
DEPT. OF REV. OFF.
9 FEB 1920
2348

DIARY NO. 13798
19/2/20
SECTION.

From

K. MATTHAN, ESQ., B. A.
Food Controller & Director of Civil Supplies in Mysore.

To

C. S. Balasundaram Iyer, Esq., B.A.,
Chief Secretary to the Govt. of Mysore.

Sir,

I have the honour to submit herewith copies of letter No. F.C.113 of the 1st and 4th February 1920 from the Deputy Commissioner, Kolar District, in the matter of certain irregularities disclosed during the last audit of the account of the Kolar Taluk Grain Depot. I have gone very closely into this account and find that the omission to bring to account Rs. 600 referred to by the Deputy Commr in the first of his letters is not the most important of the irregularities in this depot. As a matter of fact another two thousand rupees obtained by the Amildar as advance from one Mustapha Sab has not been mentioned in the accounts and large sums of money have been shown in the account kept by the shroff as having been disbursed to the Amildar and no accounts for this are forthcoming although by making up a rough cash account now of the Amildar's personal transactions it seems that all the money has been accounted for, but after considerable delay. The whole subject is being examined by the Assistant Comptroller who is conducting now ~~taking~~ the audit and I shall adress Government

further in the matter as soon as the audit is closed.

I have the honour to be,

Sir,

Your most obedient servant,

Food Controller & Director.

Letter No. F.C. 113/ 19-20 Enc. 1 File. dated 30/ 1st February 1920 from the Deputy Commissioner, Kolar District to the Food Controller and Director of Civil Supplies in Mysore..

I have the honor to state that during the audit of the accounts of the Kolar Taluk Food Depot by an auditor of the Comptroller's Office in March 1919, the following omissions and irregularities were noticed by him:-----

1. An advance of ₹ 600 received by the Amildar(Mr. K. Lingopanth Badami) from the President of the Kolar Town Municipality was not shown in the cash account of the Amildar maintained in the Taluk Treasury.
2. Though a sum of ₹ 5/- was claimed by the Amildar from the President as he had issued to him ragi from the Depot valued at ₹ 1,955/- the amounts received by him from the President including the above mentioned advance of ₹ 600/- amounting only to ₹ 1,950/- yet he returned the advance of ₹ 600/- to the President.
3. That the Amildar had kept two sets of accounts private and public as he callss them and refused to show the Auditor what he called "his private accounts" even after the Deputy Commissioner gave personal instructions in the matter.

2. Mr. Venkoba Rao, who was then Deputy Commissioner, deputed his personal assistant Mr. D.C. Subbarayappa to have the matter threshed out, with a view to get at the real state of affairs and submit a report. After examining the accounts he reported that the advance of ₹ 600/-"found some entry

in some private accounts maintained by the Amildar" that there was a surplus of R. 56-14-4 due to the fact explained by the Amildar that he had remitted into the Treasury more money than he ought to have done in strict accordance with the accounts", and that there was no irregularity of a serious nature in the Food Supply accounts. Mr. Venkoba Rao replied to the Comptroller accordingly, adding that there was no need to pursue the matter any further.

3. The Comptroller was not satisfied with this reply, and requested that the circumstances under which the amount of R. 600/- was omitted to be brought into account might be ascertained and intimated. He also wanted to know how the excess amount of R. 56-14-4 was found, and why the Amildar refused to allow the auditor to examine the accounts maintained by him.

4. The Amildar was then called upon to submit his explanation on the above points. The Amildar's explanation was received on 16th July 1919 i.e.,after I assumed charge of this District, and it was sent up to the Comptroller. As this explanation contained some serious allegations against the Auditor himself, the Comptroller requested me to call upon the Amildar to withdraw that portion of his explanation, wich contained the allegations, stating that it could not be allowed to stand without being brought to the notice of Government.

5. A copy of the Comptroller's letter was sent to the Amildar for immediat needful action and report. The Amildar reported throwing the blame on the Auditor, and said stated that he would withdraw his allegations against the Auditor if I wanted him to do so. The Attitude of Amildar appeared

to me curious, for, the Comptroller's letter was quite clear and it was his duty to decide about the line of action to be taken by him. Accordingly he was asked to explain his attitude This led me also to scrutinze the accounts with a view to see how the matters stood. As his explanations were vague and not to the point, I asked him to submit clear and full answers to certain questions. The replies of the Amildar to these questions were as evasive as ever, and I had no other alternative but to reply to the Comptroller accordingly.

6. As the explanations of the Amildar throw some sidelight about his management of the Food Depot, I am forwarding herewith the file of the correspondence in original for reference and kind return when done with.

7. As regards the omission ofthe Amildar to bring into account the advance of Rs 600/- received from the President Kolar Town Municipality, I have to observe, that the Amildar's explanation, that it was only an advance and not part-payment of the dues from the President, as stated by the Auditor, is incorrect, for, it is observed from the bill sent by the Amildar to the President in February 1919 claiming a balance of Rs 5/- from the latter that it has been treated by him as part-payment, inasmuch as it has been set off against the amount due from the President. Even supposing that the amount was treated by him as an advance and not as part-payment, as alleged by him, there is absolutely no reason to omit it from the prescribed cash account, seeing that he is a public servant and has to account for all moneys received by him in that capacity. The so called" private account " in which the amount is stated to have been entered, is a mere manuscript register, in which the entries under" Disbursements" of another similar

register called the"Stock Register" have been transacted. In this "Private account" under date 25th November 1918 the amount of Rs 600/- is shown as having been received and taken by the Amildar as noted in the margin. It is not clear why the amount received from the President is deducted as" Amount with the Amildar"on the same late. It may however be noted here that the voucher produced by the President shows that the amount of Rs 600/- in question was received by the Amildar on 20th November 1918 and not on 25th November 1918, as shown by the Amildar in his so called" Private Account " Against the entry of Rs 600/- in the remarks column of this private account the Amildar has attempeted to show that it was advanced to the Ankattihall Patel Rs 450/- and Irgasandra Patel Rs 150/-. This figure Rs 450/- is afterwards corrected into Rs 400/- as it is also noted in the same account that an advance of Rs 400/- was made to the former on 27-11-1918 and Rs 150/- to the latter on 5-12-1913. These two sums after all do not make up the Rs 600/-. These entries give rise to the suspicion whether any advances from the Rs 600/- were ever made to these Patels at all.

25-11-1918 opening balance Rs	753-6-0
Received from President towards sale proceeds.	300-0-0
Received from President	600-0-0
Total	1,053-6-0
Deduct amount with the Amildar.	600-0-0
Balance	1,053-6-0

It is a fact that this"private account" was not shown to the Auditor. The Amildar hesitated to give it to me also when I wanted it for reference, and would not leave it with me , stating that it was his private account containing a lot of corrections etc., and should not be treated as one of the accounts connected with the Food Depot. In fact, my first impressions before I actually saw this" Private"account"

were that it was his private note book or Diary., in which he had mixed up both his private accounts and public transactions. Why he wanted to call it a private account, on which ground he declined to produce the same for inspection of the Auditor, is a matter of considerable surprise to me. When he wanted to treat it as a purely private account, I cannot see the force of his explanation, that the amount he so recived from the President in connection with the Food Depot, had not been omitted from the accounts at all. It is clear that the only accounts Government can take cognizance of are public accounts, and the amount of Rs. 600/- not having found a place in the cash book, the account prescribed by Government, it must be set down as a serious omission on the part of the Amildar.

8. On the other hand, the profits realised by the sale of ragi at the Municipal Depot were allowed to be used privately by the merchant, who is stated to have financed this Rs. 600/- through the President. It is also curious how the Amildar who is solely responsible for reasons best known himself, for having kept two sets of accounts, private and public, has attempted to turn the tables against the Auditor and hold him responsible for the " Distinction between what he (Auditor) called the private and public transactions and all the mistakes" Vide Amildar's report No. 207 dated 14th September 1919. It is unnecessary to dilate on this point. His explanation seems to me to be altogether unsatisfactory. The corrections made in this "private" account are so numerous and so confusing and inconsistent, that none but a trained Auditor can unravel the mystery, if any, involved in it.

9. In this connection it may be observed that the advance of Rs. 2000/- received from Mr. Mustafa Saheb has not also been shown in the Cash Account, but on the contrary it has been partly adjusted towards the value of ragi supplied to him from the Depot. The Amildar has not also been able to give a satisfactory explanation for treating this advance in a different manner from that received by him from the President.

10. As regards the excess credit of Rs. 56-14-4 the Amildar has given two inconistent explanations, one on 24-3-1919 that it was due to his having deposited with the Treasury Shroff recently all the money he had with him, and another on 13-6-1919 viz.,that" the attempt made to differentiate between the old and the new accounts resulted in the excess amount being credited to the latter instead of to the former", whichare absolutely irreconcilable with each other, and he now states that the latter is the correct one. But neither the former nor the latter seems to be correct, and I have again to observe that the excess has not been satisfactorily accounted for. It may be noted here that the cash balance on the 22nd March 1919 when the Personal Assistant examined the cash was not Rs. 1,004-11-5 as per Shroff's account, nor Rs. 947-13-1 as per Depot Cash Book, as will be seen from another account No.(II) maintained by the Shroff, which related to transactions made from private advances. A perusal of this account No. (II) discloses, that though the Amildar had closed this account on 18-12-1918 endorsing this fact in the account in his own hand, yet curiously enough he has credited Rs. 450/- to this account on 18-3-1919 i.e. 3 months later . This amount in cash of Rs. 450/- does

not appear to have been shown to the Personal Assistant at all on 22-3-1919 when he examined the Cash. What should have been the actual cash balance on that day will have to be ascertained before any openion can be expressed in this matter. I suspect that the accounts are not at all correct and the so called discovery of the excess amount is groundless If there has been any excess at all, it seems to me, as I have brought to notice from time to time in my reports, that it might have formed part of the profits that were being made by the retail sales in the Depot each day, especially in view of the Amildar's Memo dated 1st March 1919, in which he proposes, that as the profits for 2½ months, by operating on 1380 pallas of ragi amount to no less than Rs 703/ and odd, a bonus of half the amount may be distributed among the Taluk officials who were working at the Depot in addition to their own duties.

11. The prescribed accounts of this depot have not been properly prepared. The stock and cash accounts show a very careless handling. Attempts made it manipulation of the figures in these very important accounts are noticeable in several places. In connection with certain irregularities of the Depot that came to light during my inspection on the 2nd August 1919, and about which I made a separate reference to you recently. I noticed that the receipts in the stock accounts were often noted in pencil, that the transactions were not closed daily, that_____ abstracts of receipts and issues were noted once in a month in different inks, and that it was found very diffcult to reconcile the figures in this account. A consignment o bags was received on the 24th July 1919. The Depot wei

These 400 bags was mentioned as 1080 maunds and the local weight was put down at 1063 maunds. Under "4eceipts" the quantity shown in pencil is 349 pallas and 84 seers, and this is in the handwirting ofthe Amildar. On the 31st July another consignment of 420 bags was received. The Depot weight has not been given in the invoice, and it was found to weigh locally 1138 maunds and 30 seers, and the same is shown in pencil in the column" Receipts" as 375 pallas and 79 seers. During my enquiry on 2-8-1919, it was elicited that an attempt was made to rebag the two consignments in uniform bags of 80 seers each. The number of bags of the two consignments will thus come to 820, measuring 725 pallas and 63 seers. If this quantity is put in bags of 80 seers each, the total number of bags would have come to 907, showing an increase of 87 bags and 3seers. The number of bags that was in stock previous to the receipt of these two consignments is noted in the account as 87(of which two bags contained bad spoiled rice) measuring 62 pallas and 36 seers If these had also been rebagged at 80 seers each which however is not clear, the number of bags would have come to 77 leaving 76 seers, and the net increase ofthe bags should have been 77. But stangely enough the Amildar has certified in the stock account that" there is an increase of 32 bags as an attempt was made to have uniform bags of 80 seers each". It is curious that this certificate is also in the handwriting of the Amildar, but is in different inks,, red and black.

12. Besides the private advances of Rs 2,600/- received by the Amildar from Mr. Mustafa Saheb and the President,

Kolar Town Municipality, it is observed from the Amildar's personal account maintained by the Shroff, that large sums of money have been received by the Amildar from time to time as noted in the margin, and no separate account appears to have been kept, as to how these amounts were made use of by him. Probably he made payments for purchasees of ragi, and an attempt is now being made to examine as to whether any large amount had been retained by the Amildar for any length of time , without making use of it for anu ligitimate purpose. But what strikes one as extremely curious is, that after the personal Assistant examined the accounts on the 18th March 1919 and initialled the same, the Amildar has credited on the same date in the Shroff's account No.I relating to transactions made from Government advances, two sums making a total of Rs 1,345-9-3. This amount from the nature of the entries and the clumsy corrections , appears to have been credited in great haste,and evidently after the Amildar came to know of the Deputy Commissioner's (Mr. B. Venkoba Rao's) order of the 19th March 1919 to the Personal Assiatant, asking him to examine all the cash.. Similarly in the Shroff's No. II account relating to transactions made from advances received from private persons, a sum of Rs 450/- was as already stated in para 10 above, credited on the 18th March 1919, although the last date of transaction was

28th November 1918	500-0-0
3rd December 1918	1000-0-0
5th do	1000-0-0
do	938-0-0
11 do	500-0-0
13 do	232-4-0
14 do	228-0-0
18 do	1000 - 0-0
do	737-9-3
21 do	1000-0-0
27 do	1000-0-0
	500-0-0
3rd January 1919.	500-0-0
11 do "	200-0-0
18 do "	1500-0-0
30 do "	1000-0-0
27th February 1919	1500-0-0

was prior to 18th December 1919, when the Amildar took the entire cash balance Viz: Rs 737-9-3 for returning the advances to parties and finally closed this account and made a "Shara" to this effect in his own hand.

13. It is not possible for me to say now, whether the transactions are above board or not, but I find that the accounts of this depot, are in great confusion, and not free from suspicion, and that they require to be carefully scrutinised, item by item, from the very commencement up to date by an expert Auditor. This is very necessary as this Amildar has now been transferred from this Taluk. I request you to be so good as to ~~xxxxx~~ take such action as you may deem fit in the matter.

" C O P Y"

For Food Controller and Director.

Letter No. F.C. 113/19-20 dated 4th February 1920 from the Deputy Commissioner, Kolar District, to the Food Controller and Director of Civil Supplies in Mysore.

Referring to para 12 of my letter No. F C.113/19-20 dated the 30th January 1920 anent the audit of the accounts of Kolar Food Depot, I have the honor to forward herewith for your information two statements with an explanatory note prepared by the District Sheristadar of my office, under my instructions, for showing the particualrs of the amounts received and disbursed by the Amuldar from time to time, and the cash balance with him on different dates.

The several attempts made by the Amildar to re-write the Depot Cash Account, and the omissions and additions of some entrie found both in the previous and subsequent accounts referred to in the Sheristadar's note speak for themselves. It will be seen from the statement(B) that the Amildar appears to have kept with him large sums of money from December 1918 up to the 18th March 1919 with a view to keep up the cash account in order a separate account relating to transactions made from private advances,and yet his strange omission to enter such advances therei his claim for a bonus of half the profits realised, and the haste with which he credited on the latter date, after the examination of the accounts by the Personal Assistant(Mr. D.C.Subbarayappa) Rs 1345-9-2 to account No.1 and Rs 450/- to account No. 2, his inexplicable conduct in having returned on the same date Rs 600/- to the President Kolar Town Municipality, when his claim for Rs from the latter was still pending settlement, his omission to show the Personal Assistant on the 22nd March 1919 when the latter examined the cash as per orders of my predecessor,the several

accounts and the real cash balance , his inconsistent explanation of the so called excess in the cash balance, and his persistent attempt in giving evasive replies to questions at issue are extremely suspicious. In fact,it seems diffcult to resist the conclusion that these transactions relating to the Food Depot were not stright-forward.

" COPY "

For Food Controller and Director of
Civil Supplies in Mysore.

In Reply Refer to
No. 9629
ENC. one.

Tele-Address.
"CIVISUP"

9-FEB 1920

CHIEF SECRETARY
9 FEB 1920

OFFICE OF THE FOOD CONTROLLER AND
DIRECTOR OF CIVIL SUPPLIES IN MYSORE.

Bangalore, 6th February 19 20.

DIARY NO. 13802

From

K. MATTHAN, ESQ., B. A.
Food Controller & Director of Civil Supplies in Mysore.

To

C. S. Balasundaram Iyer, Esq., B.A.,
Chief Secretary to the Govt. of Mysore.

Sir,

I have the honour to submit herewith a copy of letter No. C.518 of the 9th January 1920 received herefrom the Deputy Commissioner Kolar District on the 27th idem together with a copy of its enclosure regarding certain irregularities noticed by him in the grain depot at Kolar during his inspection on the 2nd August 1919. It is undoubted that there have been some malpractices and I agree with the Deputy Commissioner that the persons responsible (through negligence or worse) for the same should be brought to book.

The stock and cash accounts of this depot are in very great confusion and when I went into the same during my last visit to Kolar I found that the examining and proper overhauling of the accounts would take some considerable time. Mr. Subbaramaiya the Assistant Comptroller is going very minutely into the accounts. I have indicated to him the points requiring particular scrutiny. The complete overhauling of the account is likely to take another two weeks. I would therefore recommend that action on the Deputy Commissioner's present communication may be deferred till the report of the Assistant Comptrol

Comptroller is received.

I have the honour to be,

Sir,

Your most obedient servant,

KM/MPH.

Food Controller & Director.

Letter No. 518 dated 9th January 1920 from the Deputy Commissioner Kolar District to the Food Controller and Director of Civil Supplies in Mysore.

I have the honor to forward herewith for your information my note on the irregularities noticed in the Kolar Grain Depot on 2nd August 1919 and state that if you agree with me orders of Government may be obtained for the recovery of the amount from the officials concerned as suggested by me in the note.

" Copy "

For Food Controller and Director of
Civil Supplies in Mysore.

N O T E.

Irregularities noticed in the Grain Depot at Kolar on 2nd August 1919.

Mr. Mustapha Saheb's complaint on 2-8-1919 was that rice bags sent to him for sale contained about 79 seers though they purported to contain 80 seers, while the bags intended for sale at the Depot contained about 5 seers more, i.e.,about 85 seers. The Depot was immediately inspected by me when it was observed.

1 — 85 Seers
1 — 83½ "
1 — 83 "
1 — 81¼ "

1. that 4 bags kept for sale at the Depot contained more than 80 seers as detailed in the margin.
2. that the bags intended to be issued to merchants for sale contained about 79 seers
3. that Hanumantha Rao who had sold 11 bags at the depot had Rs 190-4-0 with him
4. that another Official by name Bhima Char who had also sold 11 bags at the depot the same morning had Rs 186-8-0 with him.

From the enquiries and explanations susequently furnished by the Amildar, Taluk Sheristedar, other officials, and the measurers concerned, it is gathered that the Amildar had ordered that the consignments of rice should be measured and put in bags of 80 seers each, that the consignment of 400 bags received on the 24th July 1919 was entrusted to Krishnappa for being measured and bagged accordingly, and that Krishnappa brought an Ibbaliga for measuirng rice, that as this measure was a little bigger one viz. about 5¼ seers, instruction were given by him to measure 16 times and take out 4 seers in order to make up the 800 seers (16 X 5¼ = 84-4 = 80 seers) and that the consignment of 420 bags

received on 1st August 1919 was entrusted to Food Clerk Krishna Murti who got the measurements made likewise by using the Ibbaliga.

From the result of the test measurements made in the presence of the Undersigned on 2nd August 1919, It was evident that some of the bags which were intended for retail sale at the depot contained 16 Ibbaligas of rice, and that such deductions of 4 seers as aforesaid were made only in the cases of bags intended to be given to m. merchants for sale. This must have been done by the officials with a view to appropriate the value of the excess quantity of rice in the former set of bags.

It is not definitely known whether such a malpractice was being done prior to the 1st August 1919, but it may be presumed that such malpractice occurred from 24th July 1919 when the use of Ibbaliga was made at the instance of Krishnappa, and this presumption is supported by the complaints of people from a week prior to the inspection on 2nd August 1919. The questions to be considered are:---

1. Who is responsible for these irregularities.
2. Whether Mr. Mustapha Saheb or other merchants have actually suffered any loss.
3. What would be the amount of money that might have been misappropriated by the officials at least from the time the Ibbliga was brought into use.

As regards the 1st point, the Amildar wants to explain away his responsibility by saying that the Taluk Sheristedar was in charge of the depot, while the latter has contended that he was not entirely in charge, that he was asked to supervise the sales, and that Krishnappa and the Food Clerk were practically ~~making~~ managing the Depot under the direct supervision of the Amildar.

The Amildar cannot shirk his responsibility in the matter. He

was in Town on the 24th July 1919 and 1st August 1919 when the consignments in question had arrived and it was his duty to have made better arrangements for measurements and bagging the rice and should have personally supervised this work as far as possible. At any rate when the Taluk Sheristedar explained to him on the 1st August 1919 that he could not attend to the measurements etc., owing to the Treasury work, being the 1st day of the month.,(which explanation the Amildar has not contradicted) the Amildar should have made proper arrangements. The Amildar or the Taluk Sheristedar could not be unaware of the differences of the quantities in the different bags , when it was known to more than one person since the 24th July, and cannot plead ignorance of the state of affairs, till I inspected the Depot. But there is no doubt that Krishnappa and Krishnamurti are chiefly responsible for the irregularities, the former for the measurement and bagging of most of the consignment of the 24th July and the latter for that of the 1st August 1919.

As regards the loss, if any, sustained by Mr. Mustapha and other merchants,who had taken rice bags for sale at their godowns, it is a matter for consideration whether a difference of about a seer for each bag cannot be allowed, as such differences usually happen when bags are remeasured.

As regards the amount that might have been misappropriated by the officials, entrusted with the retail sale at the Depot, the number of bags sold at the Depot ~~for~~ from the 24th July have to be taken into consideration and calculated. The difference(i , e . , the amount that should have been realised at $4\frac{3}{4}$ seers per rupee for the number of bags containing about 84 seers on an average, <u>minus</u> the amount actually credited to the accounts) comes to ₹ 432-8-6, vide statement appended, and may roughly be taken as the amount so misappropriated, though it is quite possible that all bags

sold at the Depot might not have contained 84 seers each. But suc a presumption has to be made in the circumstances of the case and the amount thus arrived at has to be recovered from all the offici als responsible proportionately to their pay as noted below:----

From whom to be recovered.	Pay	Amount to be recovered.
1. Amildar	Rs 250/-	Rs 318-0-7
2. Sheristedar.	" 50/-	" 63-9-9
3. Krishnappa(Gumasta)	" 20/-	" 25-7-1
4. Krishnamurti(Food Clerk)	" 20/-	" 25-7-1
		Rs 432-8-0

The officialwhose malpractice has clearly come to light on the 2nd August 1919 viz., the Food Clerk Krishnamurti will be removed from service.

" C O P Y "

For Food Controller and Director of
Civil Supplies in Mysore.

7.2.20

B.S.R.

Dates on which rice was sold at the depot	Bags.	Amount. Rs As P	Amount shown in the account Rs As P
July 24th evening	14 big bags	247 - 9 - 3	167-15-0
25th Morning	11 small bags (@80 seers)	185 - 4 - 3	604-14-6
	27 big bags	477 - 7 - 7	
26th morning &evening	45 bags	795 - 12 -8	757-3-0
27th do	55 "	972 - 10 - 1	926-5-0
28th morning	32 "	565 - 14 - 4	532-11-0
Evening	9 "	158 - 5 - 1	151-0-0
29th morning &evening	37 "	654 - 5 - 1	615-10-0
30th Morning	21 "	371 - 5 - 11	351-4-0
Evening	5 "	88 - 7 - 7	84-0-0
31st morning	20 "	353 - 10 -11	336-10-0
Evening	5 "	88 - 7 - 7	84-7-0
August 1st morning	16 "	282 - 15 - 2	271-9-0
Evening	8 "	141 - 7 - 7	137-8-0
2nd Morning	22 "	389 - 0 -10	319-11-0
Evening	5 "	88 7 - 7	87-10-6
	Total Rs.	5,861 - 3 - 6	5,428-11-0

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE.

No. R. 6. 30
Cur 1 one

Bangalore,..... 15th February 1920.....
23 —do—

FROM

DIARY NO. 1470.8

29.20
8 80
6 cy
264

TO

K. Chandy, Esq., B.A.,

Revenue Commissioner in Mysore.

Chief

The Secretary to the Government of
His Highness the Maharaja of Mysore.

SIR,

I have the honour to forward herewith copy of Kolar District Deputy Commissioner's letter No.F.C.113/19-20 dated 30th January/1st February 1920 to the Food Controller in Mysore, detailing certain irregularities in the management of the Food Depot at Kolar.

2. The Food Controller in Mysore has been requested to intimate to this office the action taken by him in the matter and a further report will be submitted to Government on receipt of his reply.

I have the honour to be,

S i r,

Your most obedient servant,

K Chandy

Revenue Commissioner.

R. C. 4.

22304

From

The *Revenue Commissioner in Mysore.*

To Chief

The Secretary to the Government of
H. H. the Maharaja of Mysore,
~~xxxxxxxx~~ *Department.*

Dated 15th February 1920.

Despatched 23 —

Received

General No. R. C. 30

Enclosure No.

SUBJECT.

Re certain irregularities in the management of the Food Depot at Kolar.

Letter No.F.C.113/19-20 dated 30th January/1st February .920, from the Deputy Commissioner, Kolar District, to the Food Controller to the Government of His Highness the Maharaja of Mysore, Bangalore.

I have the honour to state that during the audit of the accounts of the Kolar Taluk Food Depot by an Auditor of the Comptroller's Office in March 1919, the following omissions and irregularities were noticed by him:--

1. An advance of Rs.600/- received by the Amildar (Mr. K. Lingopanth Badami) from the President of the Kolar Town Municipality was not shown in the Cash Account or in the personal account of the Amildar maintained in the Taluk Treasury.

2. Though a sum of Rs.5/- was claimed by the Amildar from th President as he had issued to him Ragi from the Depot valued at Rs.1,955/- the amounts received by him from the President including the above mentioned advance of Rs.600/- amounting only to Rs.1,950/- yet he returned the advance of Rs.600/- to the President.

3. That the Amildar had kept two sets of accounts Private and Public as he calls them and refused to show the Auditor what he called "his private Accounts" even after the Deputy Commissioner gave personal instructions in the matter.

II. Mr. Venkoba Rao, who was then Deputy Commissioner deputed his Personal Assistant Mr. D.C. Subbarayappa to have the matter threshed out, with a view to get at the real state of affairs and submit a report. After examining the Accounts he reported that the Advance of Rs.600/- "found entry in some Private Accounts maintained by the Amildar" that there was a surplus of Rs.56-14-4, due to the fact as explained by the Amildar that he

had "remitted into the Treasury more money than he ought to have done in strict accordance with the Accounts", and that there was no irregularity of a serious nature in the Food Supply Accounts. Mr. Venkoba Rao replied to the Comptroller accordingly, adding that there was no need to pursue the matter any further.

III. The Comptroller was not satisfied with this reply and requested that the circumstances under which the amount of Rs.600/- was omitted to be brought into account might be ascertained and intimated. He also wanted to know how the excess amount of Rs.56-14-4 was found, and why the Amildar refused to allow the Auditor to examine the accounts maintained by him.

IV. The Amildar was then called upon to submit his explanation on the above points. The Amildar's explanation was received on the 16th July 1919, i.e., after I assumed charge of this District, and it was sent up to the Comptroller. As this explanation contained some serious allegations against the Auditor himself, the Comptroller requested me to call upon the Amildar to withdraw that portion of his explanation, which contained the allegations, stating that it could not be allowed to stand without being brought to the notice of Government .

V. A copy of the Comptroller's letter was sent to the Amildar for immediate needful action and report. The Amildar reported throwing the blame on the Auditor, and stated that he would withdraw his allegations against the Auditor <u>if I wanted him to do so</u>. The attitude of the Amildar appeared to me curious, for, the Comptroller's letter was quite clear, and it was his duty to decide about the line of action to be taken by him. Accordingly he was asked to explain his attitude. This led me also to scrutinize the accounts with a view to see how the matter stood. As his explanations were vague and not to the point,

I

I asked him to submit clear and full answers to certain questions. The replies of the Amildar to these questions were as evasive as ever, and I had no other alternative but to reply to the Comptroller accordingly.

VI.. As the explanations of the Amildar throw some sidelight about his management of the Food Depot, I am forwarding herewith the file of correspondence in original, for reference and kind return when done with.

VII. As regards the omission of the Amildar to bring into account the advance of Rs.600/- received from the President, Kolar Town Municipality, I have to observe that the Amildar's explanation, that it was only an advance and not part-payment of the dues from the President, as stated by the Auditor is incorrect, for, it is observed from the Bill sent by the Amildar to the President, in February 1919 claiming a balance of Rs.5/- from the latter that it has been treated by him as part-payment. in as much as it has been set off against the amount due from the President. Even supposing that the amount was treated by him as an advance and not as part-payment, as alleged by him there is absolutely no reason to omit it from the prescribed cash account, seeing that he is a Public Servant, and has to account for all moneys received by him in that capacity. The so called "Private Account" in which the amount is stated to have been entered, is a mere manuscript register in which the entries under "Disbursements" of another similar Register called the "Stock Register" have been transcribed. In his "Private Account" under date 25th November 1918 the amount of Rs.600/- is shown as having been received and taken by the Amildar as noted in the margin. It is not clear why the amount received from the President is deducted as 'amount with

x

25th November 1918.	Rs.
Opening Balance . . .	753-6-0
Received from President towards sale proceeds. .	300-0-0
Received from President .	600-0-0
Total...	1,653-6-0
Deduct amount with the Amildar.	600-0-0
Balance...	1,053-6-0

x

ith the Amildar' on the same date. It may however be noted ere that the Voucher produced by the President shows that the mount of Rs.600/- in question was received by the Amildar on he 20th November 1918 and not on the 25th November 1918, as hown by the Amildar in his so called "Private Account". Against his entry of Rs.600/- in the Remarks Column of this Private ccount the Amildar has attempted to show that it was advanced o the Ankattihalli Patel Rs.450/- and Irragasandra Patel Rs.150/ his figure Rs.450/- is afterwards corrected into Rs.400/- as it s also noted in the same account that an advance of Rs.400/- vas made to the former on the 27th November 1918, and Rs.150/- o the latter on 5th December 1918. These two sums after all d ot make up the Rs.600/- These entries give rise to a suspicion whether any advances from the Rs.600/- were ever made to these Patels at all. It is a fact that this 'Private Account' was no shown to the Auditor. The Amildar hesitated to give it to me also, when I wanted it for reference, and would not leave it wit me stating that it was his private account containing a lot of corrections etc., and should not be treated as one of the accoun connected with the Food Depot. In fact, my first impressions before I actually saw this 'Private Account', were that it was his private Note-Book or Diary, in which he had mixed up both h private accounts and Public Transactions. Why he wanted to ca it a Private Account, on which ground he declined to produce th same for the inspection of the Auditor, is a matter of consider surprise to me. When he wanted to treat it as a purely Privat account, I cannot see the force of his explanation that the amount he so received from the President in connection with the Food Depot, had not been omitted from the accounts at all. It is clear that the only accounts Government can take cognizan of, are, Public Accounts, and the amount of Rs.600/- not having found a place in the Cash Book, the account prescribed by Gover ment, it must be set down as a serious omission on the part of

the

the Amildar.

VIII. On the other hand, the profits realised by the sale of Ragi at the Municipal Depot were allowed to be used privately by the Merchant who is stated to have financed this Rs.600/- through the President. It is also curious how the Amildar who is solely responsible for reasons best known to himself, for having kept two sets of accounts, private and Public ~~as~~ has attempted to turn the tables against the Auditor and hold him responsible for the "distinction between what he (Auditor) called the Private and Public Transactions and all the mistakes" vide Amildar's report No.207 dated the 14th September 1919. It is unnecessary to dilate on this point. His explanation seems to me to be altogether unsatisfactory. The corrections made in this "Private account are so numerous and so confusing and inconsistant, that none but a trained Auditor can unravel the Mystry if any, involved in it.

IX. In this connection it may be observed that the advance of Rs.2,000/- received from Mr. Mustafa Saheb has not also been shown in the Cash Account, but on the contrary it has been partly adjusted towards the value of Ragi supplied to him from the Depot. The Amildar has not also been able to give a satisfactory explanation for treating this advance in a different manner from that received by him from the President.

X. As regards the excess credit of Rs.56-14-4 the Amildar has given two inconsistant explanations, one on the 24th March 1919 that it was due to his having deposited with the Treasury Shroff recently all the money he had with him, and another on 13th June 1919 viz., that the attempt made to differentiate between the old and the new accounts resulted in the excess amount being credited to the latter instead of the former which are absolutely irreconcilable with each other and he now states that the latter is the correct one. But neither the former nor the

latter

latter seems to be correct and I have again to observe that the excess has not been satisfactorily accounted for. It may be noted here that the cash balance on the 22nd March 1919 when the Personal Assistant examined the cash was not Rs.1,004-11-5 as per Shroff's account nor Rs.947-13-1, as per Depot Cash Book, as will be seen from another account No.(11) maintained by the Shroff which related to transactions made from Private Advances. A perusal of this account No.(11) discloses that though the Amildar had closed this account on the 18th December 1918 endorsing this fact in the account in his own hand, yet curiously enough he has credited Rs.450/- to this account on the 18th March 1919 i.e., 3 months later!! This amount in cash of Rs.450/- does not appear to have been shown to the personal Assistant at all on the 22nd March 1919, when he examined the cash. What should have been the actual cash balance on that day, will have to be ascertained before any opinion can be expressed in this matter. I suspect that the accounts are not at all correct and the so called discovery of the excess amount is groundless. If there has been any excess at all it seems to me, as I have brought to notice from time to time in my reports, that it might have forme part of the profits that were being made by the retail sales in the Depot each day, especially in view of the Amildar's Memo dated the 1st March 1919, in which he proposes that as the profits for 2½ months, by operating on 1380 pallas of ragi amount to no less than Rs.703/- and odd a bonus of half the amount ~~xx~~ may be distributed ~~xxxxx~~ among the Taluk Officials who were working at the Depot in addition to their own duties.

XI. The prescribed account of this Depot have not been properly prepared. The stock and cash Accounts show a very careless handling. Attempts made at manipulation of the figures in these very important accounts are noticeable in several places. In connection with certain irregularities of the Depot that came to

light

light during my inspection on the 2nd August 1919 and about which I have made a separate reference to you recently, I noticed that the receipts in the stock accounts were often noted in pencil, that the transactions were not closed daily, that abstracts of receipts and issues were noted once a month in different inks, and that it was found very difficult to reconcile the Figures in this account. A consignment of 400 bags was received on the 24th July 1919. The Depot weight of these 400 bags was mentioned as 1080 maunds, and the Local weight was put down at 1063 maunds. Under "Receipts" of the quantity shown in pencil is 349 pallas and 84 seers and this is in the handwriting of the Amildar. On the 31st July another consignment of 420 bags were received. The Depot weight has not been given in the Invoice, and it was found to weigh locally 1138 maunds and 30 seers and the same is shown in pencil in the Column "Receipts" as 375 pallas and 79 seers. During my enquiry on the 2nd August 1919, it was elicited that an attempt was made to rebag the two consignments in uniform bags of 80 seers each. The number of bags of the two consignments will thus come to 820 measuring 725 pallas and 63 seers. If this quantity is put in bags of 80 seers each, the total number of bags would have come to 907 showing an increase of 87 bags and 3 seers. The number of bags that was in stock previous to the receipt of these 2 consignments is noted in the account as 87 (of which two bags contained spoiled rice) measuring 62 pallas and 36 seers. If these had also been rebaged at 80 seers each which however is not clear the number of bags would have come to 77 leaving 76 seers, and the net increase of the bags should have been 77. But strangely enough, the Amildar has certified in the Stock Account that "there is an increase of 32 bags as an attempt was made to have uniform bags of 80 seers each. It is curious that this certificate is also in the handwriting of the Amildar, but is in different inks red

and

and black.

XII. Besides the Private advances of Rs.2,600/- received by the Amildar from Mr. Mustafa Saheb and the President, Kolar Town Municipality, it is observed from the Amildar's personal account maintained by the Shroff, that large sums of money have been received by the Amildar from time to time as noted in the margin x

x

28th November 1918	Rs.500-0-0
3rd December 1918.	1000-0-0
5th December 1918	1000-0-0
-do-	938-0-0
11th December 1918.	500-0-0
13th December 1918.	232-4-0
14th December 1918.	228-0-0
18th December 1918.	1000-0-0
-do-	737-9-3
21st December 1918.	1000-0-0
27th December 1918.	1000-0-0
-do-	500-0-0
3rd January 1919.	500-0-0
11th January 1919.	200-0-0
18th January 1919.	1500-0-0
30th January 1919.	1000-0-0
27th February 1919.	1500-0-0

and no separate account appears to have been kept, as to how these amounts were made use of by him, probably he made payments for purchases of Ragi, and an attempt is now being made to examine as to whether any large amount had been retained by the Amildar for any length of time without making use of it for any legitimate purpose. But what strikes one, as extremely curious, is, that after the Personal Assistant examined the accounts on the 18th March 1919, and intialled the same, the Amildar has credited on the same date in the Shroff's Account No.(1) relating to transactions made from Government advances, two sums making a total of Rs.1345-9-3. This amount from the nature of the entries and the clumsy corrections appears to have been credited in great haste and evidently after the Amildar came to know of the Deputy Commissioner's (Mr. Venkoba Rao's) order of the 19th March 1919 to the Personal Assistant asking him to examine <u>all the cash</u>. Similarly in the Shroff's No.11 account relating transactions made from advances received from private persons, a sum of Rs.450/- was as already stated in para 10 above, credited on the 18th March 1919 although the last date of the

transaction

transaction was prior to 18th December 1919, when the Amildar took the entire cash balance viz., Rs.737-9-3 for returning the advances to parties and finally closed this account and made "Shara" to this effect in his own hand.

XIII. It is not possible for me to say now, whether the transactions are above board or not, but I find that the accounts of this Depot are in great confusion, and not free from suspicion and that they require to be carefully scrutinized, item by item, from the very commencement up-to-date by an expert auditor. This is very necessary as this Amildar has now been transferred from this Taluk. I request you to be so good as to take such action as you may deem fit in the matter.

" C o p y "

For Revenue Commissioner.

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

Section

File No.

Serial No.

GENERAL AND REVENUE SECRETARIAT.

(

the *191*

No. 5 21570

Date of issue 18/3

Signed by.....

To The Food Controller

Sir

I am directed to invite your attention to para 2 of your letter No F.C. 30 (3) 23.2.1980 and to request that the further report re the irregularities disclosed in the Kolar Taluk Grain Depot promised therein may be forwarded

Ca 8/

Share-te

MS
17/3/20 -
for-chief-Secy to Govt

Sent on
17.3.20

List of enclosures.

Copied by

Examined by

'44—GPR—8,000—19-3-19

IN REPLY REFER TO
NO. 4259
ENCL.

Tel : Address
"CIVISUP."

Office of the Food Controller and
Director of Civil Supplies in Mysore.

Bangalore, Dated.....23rd March.....192 0.

164/64

FROM

K. MATTHAN ESQ., B. A.,
Food Controller and Director of Civil Supplies in Mysore.

TO

C . S . Balasundram Iyer, Esqr., B.A.,

Chief Secretary to the Government of Mysore.

Sir,

With reference to your letter No. G. 21510 dated the 18th March 1920 calling for the further report re. the irregularities disclosed in the Kolar Taluk Depot I have the honor to state that the audit report has not yet been received from the Comptroller and a report will be submitted as soon as it is received.

I have the honor to be

Sir,

Your most obedient servant,

Food Controller and Director of
Civil Suppliesin Mysore.

B.S.R.

G. R. S. VI—G/32]

SUBJECT.....

Diary No. of letter replied to.....

Section

File No.

Serial No.

GENERAL AND REVENUE SECRETARIAT,

(

, *the* 191 .)

No. G 25513 PP

Date of issue 7.5.20

Signed by Mr B. J. K.

To The Food Controller in Mysore

Sir

With reference to correspondence ending with your letter no. 425 G 23rd March 1920 regarding the accounts of the Kolar Dt depot, I am directed to state that the Comptroller

Dealing
to-day with enclosed letter No 7151/25 dated 15th Dec 1920 with a copy of the report on the audit of the accounts of the depot has already been forwarded to you & to request that the final report promised in the matter may be submitted very early

Thanking you

Yours obedt servt

15/12/20

List of enclosure

Copied by

Examined by

WD 86—GPB—60,000—15-11 16

G. R. S. VI—G/32]

SUBJECT.....

Diary No. of letter replied to———

Section PP.
File No.
Serial No

General and Revenue Secretariat

( )

No. G7574

, *the* *191* .

Date of issue 6/10

Signed by M. BN

To

The Food Controller in Mysore.

Sir,

I am directed to invite reference to the correspondence ending with this office letter No. 28212, dated 26th June 1920 and subsequent reminder thereto No. G.3712, dated 16th August 1920, regardin the accounts of the Kolar Taluk Depot and to request that the further report promised in the matter may be furnished to Govt. very early.

I have etc.,

over.

For Chief Secy.

G. R. S. 26]

SUBJECT.....

*Diary No. of letter replied to*_____

Section

File No.

Serial No.

General and Revenue Secretariat

( )

, the *191* .

No. G 3712

Date of issue 16/8

Signed by M. BM

To The Food Controller

in Mysore

Sir

I am directed to invite reference to the correspondence ending with this office letter no G 28212 of 26th June 1920 regarding the accounts of the Kolar Pk Depot

need to request the favour
of the early reply.
I have the
[illegible]
Yours

List of enclosures.

Copied by

Examined by

GPB—20,000—14-2-14

G. R. S. VI—G/32]

SUBJECT.....

Diary No. of letter replied to.

Section
File No.
Serial No.

GENERAL AND REVENUE SECRETARIAT

( )

the *191* .

No. G 28212

Date of issue 26/6

Signed by W B M

To The Food Controller.
in Mysore

Sir,

I am directed to invite reference to the correspondence ending with my letter no G 25513 & 7th May 1920 regarding the accumulation at Kolar Taluk depot & to request that

the further report promised
at the same time be
furnished very early
Have the

MK
27/6
Fred. Lees

List of enclosures.

Copied by

Examined by

No. 3790 Office of the Food Controller in Mysore,

Bangalore, dated the 15th February 1921.

From

The Food Controller in Mysore,

Bangalore.

To

K. Matthan, Esq., B.A.,

Chief Secretary to the Government

of H. H. the Maharaja of Mysore,

Bangalore.

Sir,

With reference to correspondence ending with your letter No. G.25513/P.P. dated 7th May 1920 regarding certain omissions etc. in the Kolar taluk depot, I have the honour to submit that the irregularities that have come to light are the following:-

(1). Omission to bring to account the sums of Rs 600/- and Rs 2000/- received by the Amildar Kolar taluk from the President Kolar Town Municipal Council and one Mr. Mustafa Saib respectively.

(2). Unnecessary drawing of large sums of money by the Amildar from the Shroff, keeping the same in his personal custody and accounting for them after considerable delay, and

(3). Certain irregularities noticed by the Deputy Commissioner in the working of the depot specially in the matter of issue of rice for retail sale and in the accounting for amounts realized from cash sales.

2. As regards item No. (1) it is seen that in para 2 of the Comptroller's report (No. 152 dated 25th March 1920) on the audit of the accounts of the Kolar taluk depot it is stated that the sums received by the Amildar from the President Kolar Town Municipal Council and Mr. Mustafa Saib were advanced to some of the patels in the taluk for supplying ragi. But neither of these two amounts nor the advances made out of them have found entries in the Shroff's cash book which had been maintained for recording the

the transactions relating to ragi. The action of the Amildar in obtaining funds from private parties without the sanction of Government and utilizing the same for ragi purchases, without recording the transactions, as he should have done, in the account book is certainly irregular. The amounts in question do not however appear to have been misused.

3. In regard to item No. (2) Viz. drawing of large amounts by the Amildar when they were not needed for immediate expenditure and keeping the same in his personal custody, the circumstances under which the amounts were drawn are not made clear in the explanation of the Amildar. From the statement B attached to the audit report it is seen that the Amildar has drawn funds unnecessarily from the Shroff though he had pretty large balances on hand and though there was no apparent demand for any payment. The balances in the custody of the Amildar amounted on many occasions to more than Rs. 2500/-. This account is shown in the Comptroller's statement as having been closed by refunding to the Shroff a sum of Rs. 1795-9-3 (in two instalments viz. Rs. 1345-9-3 and Rs. 450/-) three or four days before the inspection of these accounts by Mr. D. C. Subbarayappa, personal Assistant to the Deputy Commissioner, conducted under instructions from the Deputy Commissioner. In this connection it may be noted that in the audit report, the Assistant Comptroller remarks " that neither the sum of Rs. 450/- said to have been refunded to the Shroff and shown as credited in account No. 2 on 18th March 1919 nor the small balance of Rs. 4-5-0 under account No. 3 seems to have been shown to Mr. Subbarayappa at his inspection on 22nd March 1919 ". The final adjustment of this account is said to have been made as noted above by crediting the balance on hand in two instalments Viz Rs. 1345-9-3 and Rs. 450/-, on one and the same day. But the fact that Mr. Subbrayappa noticed the credit of only one of these two items and not of the oter Viz. Rs. 450/- leads one to suspect that it had not been so credited on that date. This is no doubt suspicious but it may be noted that the whole amount drawn by the Amildar is shown by the Assistant

Assistant Comptroller in statement B as having been fully adjusted.

4. The irregularities reported by the Deputy Commissioner in the note sent enclosed with his letter No. 518 dated 9th January 1920 a copy of which was forwarded to Government with this offic letter No. 9829 dated 6/7th February 1920 relate mainly to the measuring of bags reserved by the Depot officials for retail sales at the depot. These bags are said to have contained 84 seers but realizations from sale do not represent the value of this quantity. The difference between the amount that ought to have been credited and the actual credits in the accounts is worked out by the Deputy Commissioner to be Rs 432-8-6.

5. The Assistant Comptroller in para 17 has noted that the total shortage in the several consignments of Burma rice sold out by this depot was 464 pallas up to 29th February 1920. This figure has been arrived at on the calculation that one maund of rice measures 34 seers. As a matter of fact this is not so and the Assistant Comptroller himself appears to doubt the accuracy of this figure and suggests that if three maunds are taken as one palla, the shortage would work to 217.18 pallas for 13577 bags or on an average of 1.6 seers per bag (Vide statement E (1) attached to audit report). The accuracy of these figures depends entirely on the correctness of the actual weights recorded by the Amildar. From actual tests carried on in the Provincial Grain Depot a palla of Burma rice has been found to weigh on an average 250 lbs. Calculation on this basis will give a shortage of 71.91 pallas or a little over half a seer per bag.

6. It is however not possible to state from the audit report what may be taken as shortage that accrued as a result of the mal-practices on the part of the officials during the period from 24th July to 2nd August 1919. The quantity of shortage estimated by the Deputy Commissioner for this period works to 20 pallas and 55 seers for 332 bags sold and its value at Re. one per $4\frac{3}{4}$ seers is proposed to be recovered from the officials connected with the depot at the time. As shortage worked out as noted by me above taking 250 lbs as equivalent

equivalent to one palla comes to 71.91 pallas for the period from May 1919 to February 1920 it is just possible that the shortage referred to by the Deputy Commissioner ~~did~~ might have occurred on account of the mal-practices of the officials who were working in the depot at the time.

I submit the case for the orders of Government.

I have the honour to be,

Sir,

Your most obedient servant,

B. Krishnamurthy

Asst. to Director of Civil Supplies
in charge of Food Controller's office.

00551

F.C. 575/25-26

File

Office of the Revenue Commissioner in Mysore.
Dated, Bangalore 1st July 1925.

3

From

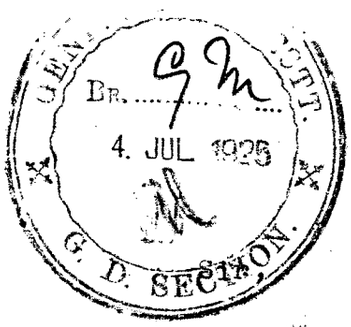
C.S. Balasundaram Iyer Esq. B.A.,
Revenue Commissioner in Mysore.

J. 48

P.P. 6-19-430

To

The Chief Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore.



With reference to your letter No.G.9515/P.P. dated 11th June 1925 regarding certain irregularities in the Grain Depots in the Kolar District, I have the honour to forward herewith the records relating to Bowringpet Depot received with the Kolar Deputy Commissioner's letter No.F.C.21/24-25 dated 27th May 1925 stating that the explanation offered by the Amildar in his report No. L.F.755/24-25 dated 20th May 1925 may be accepted. The Amildar reports that the discrepancy is due to the fact that the broken, damaged bags of less weight were retained at the local Depot transferring all the sound bags to Mulbagal and Kolar Depots after actual weighment, and that the shortage is due to the difference in the weight between the office and the Railway scale.

2. In the circumstances reported, I agree with the Deputy Commissioner.

I have the honour to be,

Sir,

Your most obedient servant,

C.S. Balasundaram Iyer

Revenue Commissioner.

F.C. 41 / 24-25

Bowringpah.
20-5-25

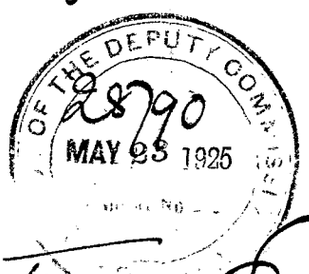
From,

L.F. 755
Case file of 24/25

The Auditor
Bowringpah

To,

The Deputy Commissioner
Kolar



Accts Sri,
23/5/25.

With Reference to your order
No: F.C. 20 / 24-25 dt 14-5-25, I beg to
submit herewith the explanation
obtained from late Food clerk K. N. Narasimhaiya
regarding Discrepancy
found in the food accounts. From
this it will be seen that the bags
which were broken, damaged and
of less weight were returned in
the Depôt & that they were not
uniform in weight. Besides, the
difference in the weight between
the office and Railway Scale
accounts for Shortage & that these
facts are stated to have been

Reports Thereof there to the Deputy
Commissioner and Food Comptroller.

The last para of the explanation
furnishes the details regarding
the disbursement of pay deals to
M. Narayanasing & D. Narsinh.

I beg to remain
Sir
Your most obedient
Servt.

[signature]
Asst Collector

Submitted:

The 1st and the 2nd Consignments of 1248 bags were received in the Railway Goods Shed by actual weighment of each bag through the agent of the Importer who had gone over here for the very purpose. Kolar and Mulbagal Taluks also took delivery by actual weighments in the goods Shed. They were not brought to the depot.

2) Out of the 3rd consignment of 500 mis form and 8 ~~owned~~ bags were selected in the presence of the clerk of Mulbagal, weighed, noted the weights and handed over to the Mulbagal clerk on taking his signature in the weighment register. The weights were made in the presence of the clerk. This was done for fear of ~~the~~ being faltered on transit etc. from Bowringpet to Mulbagal in Carts.

3) The Consignment of 750 bags were also delivered accordingly.

4) All the damaged, short and torn bags were returned in this Taluk.

5) The total weight of 4098 bags was 10874 Mds and 24 Seers as noted in the ~~Taluk~~ book. Out of this 1690 bags

bags weighing 4569 mds 15½ seers and 348
bags weighing 938 mds 7 seers were delivered
to Imbagal and Kolen Talukhs res-
pectively and the remaining bags stocked
in this Taluk, after the said bags having
been delivered to Kolen and Imbagal
Talukhs, weighed 5367 mds 1½ seers. This
figure was arrived at after deducting
the weight of quantity handed over to
the Kolen and Imbagal Talukhs from
the total consignment and this weighment
is based on the instructions laid down
in Food Controllers circular by weighing
25 or 30 bags in each waggon.

6) In daily sales each bag was
weighed seperately and issued for
sale. There was a difference of 1½ to
1lb for every bag between the weigh-
ments of Railway Scale and the
Taluk office Scale. Accordingly
there was some raise in the issues.

7) The fact of shortage of 110 mds in
taking delivery of the consignment
was reported then and there to the
Deputy Commissioner and to the Food
Controller. Copies of the Statements will
be submitted if necessary. A reference
was also made to the Railway authority
about the ~~error~~ shortage as usual
and no reply was received.

this office was invariably submitting the statements of rice bags received with the condition how they were embarked in the remarks column. Since the weight of the bags did not tally with ~~the~~ one and the, the bags were actually weighed as test weights being and the quantity of pounding for one pulla was based. This gave a date of 243 lbs, 242, 250 ~~and so~~ per each pulla. According to the density of the quantity of rice received. The average weights of the bags in the depot were 215 lbs, 217, 219, 220 and 222 lbs per bag

The pay due to Narayan Singh for the month of July 1920 was drawn in this depot and the pay for the subsequent month was drawn in the ~~Dt~~ office Kolar since he was transferred to Kolar on 12.8.1920. The pay of D. Narniah for the month of July 20 was drawn on Supplimental bill here in the month of September 1920 as Senior Revenue Inspector Kolar Taluk, since the same has not been disbursed there. The pay

pay for future period was drawn here
as for Clerk. ——

M Thangavelu Smith
19/5/28

R. S. III-21

General and Revenue Secretariat. | File No. of 19 .

Serial No.

F.C.20
24-25

Office of the Deputy Commissioner, Kolar District,

Dated, Kolar, the 14th May 1925.

Reference:-

Bowringpet Taluk Amildar's Report No.714 dated 4th May 1925, reporting that K.H. Narayana Singh , Revenue Gumasta of Kolar Taluk Office was not sent to Bowringpet although reminders were sent to the Amildar of Kolar Taluk, for deputing the official in connection with the submission of a detailed report regarding the several discrepencies found in the audit of food accounts of the Bowringpet Taluk.

O r d e r,

It is very unsatisfactory that the official deputed for this important work, has not been sent till now. The official should be directed to proceed forthwith and complete the work and enable the Amildar, Bowringpet Taluk to draw up his final report. The official should be bring the report muddam to this office on the 20th instant.

13061
F.R.C.
1907
W.S.

S.J.R. 2.

To:-

For Deputy Commissioner,
Kolar District.

The Amildar, Bowringpet Taluk.

The Amildar, Kolar Taluk for information anf guidance

7.e 7-9
24-25

Office of the Deputy Commissioner, Kolar District,
Dated, Kolar, the 27th September 1924.

M e m o.

The attention of the Amildars of Kolar and Bowringpet Taluks is invited to this office Food.C.No.38/23-24 dated 26th May 1924, forwarding copies of Memos received with the Revenue Commissioner's docket No.Fc.5656 dated 13th May 1924, and they are requested to expedite the submission of the reports called for by the Revenue Commissioner, with full particulars of recoveries (of arrears) and adjustment of Food -- accounts of the respective Taluks. It is to be regretted that no replies have been received from the said taluks although it is more than three months ago that orders were issued in this behalf. The Amildars should devote personal attention to this matter and see that the report are sent without further loss of time, as very urgent reminders are -- being received in the matter from the Revenue Commissioner in Mysore.

As regards the Malur Taluk, the Amildar reports in his No.8/24-25 dated 9-7-1924, that out of the sum of Rs 141-9-10 shown as out-standing against the Taluk Depot, a sum of Rs 47-7-7 was already adjusted leaving a balance of Rs 94-2-3. As regards the adjustment of this sum, the -- Amildar is requested to issue stringent orders at once to the parties concerned to pay up the amounts outstanding against them. If they do not pay up the amount within an appointed time, the matter should be reported to this office. The matter should be treated as very urgent. Regarding the gunny bags account, there seems to be a good deal of -- difference between the accounts of the Audit office and those of the Taluk Depot. The Amilda r should carefully verify the accounts and -- reconcile the figures. If he requires the help of any official who -- might have been working in the Food Section of his office, he may -- state what arrangements should be made to make the service of such -- official available for him. As the Food accounts can no longer be kept in suspense it is hoped that every endeavour will be made to dispose of this long pending question without further loss of time.

K Shamarao
will be done
at once

For Deputy Commissioner,
Kolar District.

25 — 27
23 — 24

15th March 4

E. C h a n d y, Esq., B.A.,
Revenue Commissioner in Mysore, Bangalore.

With reference to your letter No:F.C.5613-16/dated 22nd February 1924, regarding the disposal of all pending references relating to Food supply operations pertaining to this District, I have the honor to state that it is seen with reference to the records in the office, that the audit reports relating to all the Taluks have been forwarded to your office, except the report relating to Bowringpet Taluk and that orders have from time to time been issued to the Amildar of that Taluk for expediting the submission of his report.

In reply to a stringent reminder issued to the Amildar of Bowringpet Taluk in this office No:F.C.22/23-24 dated the 7th instant, he has stated in his report No:142 dated the 9th instant, that the audit objection statement sent to him for necessary further action were not available in his office and it was therefore not possible to explain the objections raised during the audit.

A copy of the audit report will therefore be again furnished to him from this office with the direction to submit a reply as early as practicable. A final report will be submitted to you as soon as his reply is received.

Another pending reference is that relating to the recovery of a sum of Rs 2,481-10-0 from the Sub Depot keepers at Kolar town and from some other persons. Very urgent reminders have been issued to the Sub Division Officer, Kolar, and the Amildar of Kolar

taluk for necessary action being taken in accordance with the rules for the recovery of the said amount.

A final reply in the matter is not received as yet from the officer. They have again been reminded and the result of action taken will be duly communicated to you at a very early date.

It is not easy in the office to trace which papers exactly have been still pending disposal, the correspondence about food matters have been dealt with in the Development Section of the Division office and the papers finally passed from hand to hand even since the abolition of the post establishment attached to the Development Branch. None of them is readily available except one memorandum - Taluk Gurmatkal, Kolar, and with his help, necessary action be taken, taken to have matters clear and send a final reply by the end of this month.

I may submit, that the account the aforesaid two papers seem to be pending.

I have the honor to be,
S i r,
Your most obedient servant,

C. SURYANARAYANA SASTRI,
for Deputy Commissioner,
Kolar District.

Copy is forwarded to the Sub Division Officer, Kolar and the Amildar of Bowringpet Taluk for information and immediate further action. The Sub Division Officer is particularly requested to see that the amounts due from the Sub Depot-keepers at Kolar are recovered immediately. A report should be submitted by the Sub Division Officer, Kolar, for having recovered the amount.

For Deputy Commissioner,
Kolar District.

Detailed statement relating to the stock of gunny bags and Burma Rice in stock in the several depots of the Kolar District at the time of the last audit.

Names of Depots.	Gunny bags.	Amount. Rs As. Ps.	Rice seers.	Amount. Rs As. Ps.	Period up to which audited.
Malur.	2794	349- 4- 0			31-3-21.
Sidlaghatta.	568	71- 0- 0			30-9-20
Mulbagal.	837	109-12- 0			31-3-21
Srinivaspur.	989	123-10- 0		260- 0- 0	31-3-21
Goribidnur.	480	60- 0- 0			30-11-20
Gudibanda.	124	15- 8- 0	29.90	598- 0- 0	25-2-21
Kolar.	8659	1082- 6- 0			30-10-20
Bowringpet.	541	67-10-10			31- 3-21
Toaal.	15,033	1,879- 2- 0		858- 0- 0	

Kolar District.

Sale proceeds to be realised.

Depot.	Particulars.	Amount.
Malur.	1. Mr. Venkataswami Naidu (contractor for ragi.	11- 4- 3
	2. Cowkeepers for rice issued (balance)	0- 3- 0
Kolar.	Mr. Mustafa Sab. Sub Depot Keeper.	382- 8- 0
	" Kalyan Singh. D.o-	183- 0- 0
	" Dasappa. Do.-	108-12- 0
	" Gopala Naik. Do.-	68-11-11
	Kolar Municipal President, for ragi.	49-11- 3
Bowringpet.	Mr. Mustafa Sab, cost of 500 gunny bags.	249- 0- 0
	" Subrao Naik, Late Food Inspector.	122- 4- 0
	" Mahomed Hussain, for broken rice.	115- 1- 9
	" M.& S.M. Railway Co. for 5 bags of rice short delivered.	89- 7- 8
Chikballapur.	From Chikballapur Municipality being the cost of 581½ srs. rice issued for gratuitous relief.	120- 0- 0
Srinivaspur.	Town Municipality.	3026- 9- 4
	Mr. Devappa, merchant, Bangalore.	220- 8- 0
	" Marihutchappa, Bangalore.	149- 5- 0
	Cost of rice issued for gratuitous relief.	106- 0- 0
Gudibanda.	Mr. R.S.Krishnamurthi, Deputy Amildar, being the cost of 90 srs rice.	18- 0- 0
	Total.	5020-7-2

Letter No:F.C.5656 dated 13-5-1924 from the Revenue Commissioner in Mysore, to the Deputy Commissioner, Kolar District.

With reference to his letter No:F.C.2527 dated 15-3-24 re: the disposal of all pending references relating to Food supply operation pertaining to his District, has the honor to invite his kind referen to this letter No:F.C.7dated 20-9-23 in the matter of the audit report due in respect of Kolar and Bowringpet depots for the period ending October 1920.

He is also requested to submit a report early in connection with the marginally noted Taluk Depots for the priod ending 31-3-1921 and also to intimate what action has been taken on the statements showin the sumsdue and by the Government.

1. Para 2 of Malur Taluk Depot.
2. Srinivaspur Taluk Depot with the exception of para 1.
3. Chikballapur Municipal Depot in the matter of loss of Rs 9-13-4.

transactions have resulted in a net profit of Rs 60,169-14-5 to Govt. as detailed in the margin ~~xxxxxx~~ including another item of loss of Rs 9-13-4 incurred by the Chikballapur Municipal Depot, in connection with the sale of 50 bags of rice, transferred to it by the Chikballapur Taluk Depot in May 1919. The cost of the bags is Rs 844-0-10 and against this only Rs 834-3-6 has been remitted to the Food Controller. It is a question for the orders of Government, if this loss of Rs 9-13-4 is to be borne by the Government or the Municipal Council.

Malur.	Rs 1,689- 4- 0
Bowringpet.	Rs 8,989-15- 2
Kolar.	Rs 10,060- 6- 0
Mulbagal.	Rs 14,540- 0- 8
Srinivaspur.	Rs 6,049-15- 1
Chintamani.	Rs 3,291- 3- 3
Sidlaghatta.	Rs 3,649- 2-10
Chikballapur.	Rs 6,731- 5- 8
Goribidnur.	Rs 1,561-12- 6
Bagepalli.	Rs 2,607- 6- 7
Gudibanda.	Rs 1,009- 4- 0
Total.	Rs 60,179-11- 9

Copies of the advance statements and its accompaniments have also been forwarded to the Revenue Commissioner and Director of Civil Supplies in Mysore and the Deputy Commissioner, Kolar, for information and needful action.

Kolar District.

Cash Advances to be recovered.

Depot.	Particulars.	Rs	As.	Ps.
Malur.	From Kalkur village out of ragi advance.	1	14	3
	" Sampangere "	5	0	2
	" Dyapasandra "	40	0	0
	" Thyagandoddi "	49	8	6
	" Taikal Shekdar. "	13	12	0
	" Byche Gowda "	9	0	0
	" Krishna Rao Retired Sheristedar. "	0	0	2
	" Mr.Venkatasubbaiah, Sanitary Inspector.	10	9	6
	" Abdul Kareem, Municipal Daroga.	0	8	10
Goribidnur.	Narasimhamurthi, Shekdar, "	8	5	0
Kolar.	Settihalli Ramegowda. "	7	0	0
Mulbagal.	Davood Sab, cartman, advanced on 20-7-18	10-	0	0
	Tatachar, Municipal Clerk, 6-10-1919.	7-	0	0
	Ramachandra Rao, Clerk, Taluk office, 20-3-20.	6	0	0
	Azim, Cartman. 22-3-1920.	40-	0	0
Bagepalli.	Establishment charges, paid out of sale proceeds of rice.	49-12-		6
Chikballapur.	Do.-	206- 7-		3
	Total.	364-14-		4

The figures of the audit report have been reconciled with the Treasury accounts and the Food Controller's Books.

Against Rs 13,49,349-11-3 received from the Food Controller as detailed in the margin, Rs 13,90,138-3-4 has been refunded by Remittance Transfer Receipts, Rs 618-3-3 by ragi from Malur, ---- Rs 2,240-3-7 adjusted on account of gratuitous relief and Rs 528-12-11 written off under G.O.s and loss incurred in the Chikballapur Municipal Depot, the total amount adjusted by the Deputy Commissioner being Rs 13,93,525-7-1. The amount adjusted in excess is thus Rs 44,175-11-10 as against Rs 41,347-10-10 as shown in the Food Controller's ledger or Rs 2,828-1-0 less. This is due to the following causes:-

(i) Rs 2,800/- paid by Bangalore merchants into the Mysore Bank at Bangalore for rice delivered from the Gudibanda Depot not credited to the Deputy Commissioner's account.

(ii) Rs 28-1-0 being the charges incurred in affording relief to the Holeyara of Nallur village, Bowringpet Taluk as per G.O.No.G. 4068-71/P.P.25-19-4 dated 16-8-1919 omitted in the Food Controller's acoounts. Necessary entries will have to be made in the Food controller's books raising the credits by the above amounts.

Rs 25,000/—
35,747-0-8
12,88,891-14-7
10-12-0
13,49,349-11-3.

Detailed statements showing the stock of rice and empty gunnie that remained on hand on the date of the last inspection are attached from which it will be seen that nearly 6,400 gunnies remained still undisposed of. There was also a stock of rice which remained in the Srinivaspur and Gudibanda Taluk depots and arrangements have to be made to dispose of them to the best advantage and credit the sale proceeds to Government if this has not been done since.

Transfer allowance from Provincial Grain Depot Madras (Salary)

Stock from Grain Depot

Statements showing the sums due to and by the Government and remaining unadjusted are also appended. Nowthat the Food Supply operations have come to a close, immediate steps have to be taken to adjust these outstanding items. In this connection, it has to be stated that some of the advances have been outstanding against Govt. servants, and whether these items should be recovered from their pay is a point for the orders of Government.

Including the stock on hand (rice and gunnies) and the sale proceeds to be realised &c., amounting in all to Rs 8,166-9-4 the

these 765 bags are shown as issued to one Contractor Nizamudin on credit subject to adjustment out of his well work bill. The date on which the bags were issued, the price at which they were sold and the amount recoverable from him are not known. No proper account has been maintained and no vouchers are forthcoming. A very large number of bags remain unaccounted for and the irregularity which the transactions disclose deserves special notice.

II. SRINIVASPUR DEPOT.

A copy of this office letter No:199-200/FS. dated 14-2-1921 to the Deputy Commissioner, Kolar, and the Food Controller in Mysore, bringing to notice certain irregularities observed by the Assistant Comptroller in the issue of stock to certain Bangalore merchants from the Srinivaspur Depot is herein enclosed. From the statements attached thereto, it will be seen that in issuing rice on the weight basis different methods were adopted in dealing with different persons. But the actual weight of palla of rice including gunny bags as tested by the Asst. Comptroller in the presence of the Amildar, Sheristedar and the Hon. Vice President of the Municipal and Taluk Boards was 3 maunds and 8¼ sers which correspond very nearly to that allowed to the Municipality. On this basis the excess quantity issued to Mari Hutchappa is 7 pallas and 11 seers and of that issued to Devappa is 10 pallas and 50 seers resulting in a loss to Government of rupees 149-5-0 and Rs. 220-8-0 respectively in the two cases. Inspite of this office having asked on 14-2-1921 (Vide letter referred to above) to adjust the former (Rs. 149-5-0) out of the sum of Rs. 400/- deposited by Marihutchappa, the deposit has been returned on 14-4-1921 in full by the Deputy Commissioner and the balance due remains unadjusted. No reply has yet been received from the Deputy Commissioner who has been reminded more than once on the subject. As the items have been outstanding for a long time, immediate steps have to be taken to recover the amounts referred to above from the merhhants concerned or from the parties responsible for the same as Government may decide. Orders of Government have been received on the audit reports of Mulbagal and Goribidnur Depot reports (vide Government order No:G.2061-3 dated 25-4-1921).

to have been submitted to the Amildar by the Sanitary Inspector, who was dealing with the Food supply advance accounts and bearing date 9-12-20 was produced in which the above advance along with a few other items were dealt with. But the Amildar's remarks thereon calling for explanation for delay &c., are dated 11-10-1920. The explanation of the Sanitary Inspector is dated 11-12-20 and the final orders of the Amildar sanctioning the adjustment of this advance by taking it against certain items of expenditure such as cart hire &c. though the advance was originally drawn with the ostensible object of purbhasing a weighing machine. These items of expenditure are stated to be those incurred by the Daroga several months before the date of enquiry which remained unpaid. The orders sanctioning the adjustment of the advance is dated 11-12-1920.

Taking into account the circumstances of the case, the inordinate delay in settling the claim of the Daroga, the appropriation by him of an advance unauthorisedly drawn, the production of the Sanitary Inspector of a memorandum of charges alleged to have been incurred, the non-payment certificate furnished by the Sheristedar without reference to any connected documments or books and the final orders for payment on the strength of such a certificate, these naturally make one suspect the genuineness of the transaction, the payment has not been sanctioned by the Deputy Commissioner as requiredin para 5 of the Food Controller's Circular No:4410 dated 28-2-1920. The matter has been reported to the Deputy Commissioner, Kolar, and the Food Controller in this office letter No:201/FS. dated 14-2-1921. But no reply has been received so far as to the action taken in the matter. A copy of the letter together with the original memo of the Sanitary Inspector with the Amildar's orders thereon, and the vouchers produced by the Daroga in adjustment of the advance are herewith forwarded for the information of Government.

Out of a book balance of 4,716 gunny bags that remained on hand on 30-4-1920, 1,922 were sold between 1-5-1920 and 31-3-1921 leaving a balance of 2,794, but against this balance there were only 937 in stock, and as per list furnished by the Sanitary Inspector, 1,712 bags are shown against shekdars and ~~Sanitary~~ Patels &c., and out of

Letter No:I 308 dated 29-5-1921 from the Comptroller to the Government of Mysore, Bangalore, to the Chief Secretary to the Govt. of Mysore, Bangalore.

=======

I have the honor to submit herewith for the information of Government a consolidated statement of the advance account of the Deputy Commissioner, Kolar District (including Taluks) in connection with food supply operations in the Kolar District for the period ending 31-3-1921 and to observe as follows:-

(1) No orders have yet been received on the reports submitted with this office letters noted in the margin, forwarding the reports of the

(1) No:FS.151 dated 8-1-20 Kolar, Bowringpet, Chikballapur & Chintamani depots to end of October 1920.
(2) No:FS.1-3 dated 9-7-1920 Srinivaspur Taluk Depot to end of Apr.1920.
(3) NO.FS.102 dated 14-10-20, other Taluk depots.

several depots for the period noted against each. Special attention is invited to para 20 of the Kolar Taluk Depot report for the period ending 29-2-1920 re: the issue of 9,826 gunny bags issued to the several depots excluding 238 bags on hand. No information was forthcoming either in regard to the return of the gunny bags or the recovery of their cost from the parties concerned.

(2) The more important irregularities noticed in the course of the last or final addit are enumerated below:-

MALUR TALUK DEPOT:- (a) Out of Rs. 8,480-14-0 shown as outstanding out of the advance made for the purchase of ragi a balance of (Rs.119-11-1 10-9-6) i.e. Rs. 130-5-5 still remains unadjusted while Rs. 11-4-3 has been outstanding against one Mr. Venkataswami Naidu for ragi supplied to him As these have been outstanding for over two years and as the foodsupply operations have been closed, steps have to be taken to recover them without further delay.

(b) The following grave irregularity was noticed during the audit of the accounts of this Depot. On the 31-5-1920 an advance of Rs. 70/- was drawn from the Treasury by the then Amildar (Mr. Mohideen Sheriff) and paid to the Municipal Daroga, Abdul Karim, for purchasing a weighing machine for which neither the sanction of Government nor that of the Food Controller or even that of the Deputy Commissioner was forthcoming. No machine was purchased and the advance remained unadjusted till the audit staff went to Malur in December 1920. When objection was taken to the advance as unauthorised, a memo purporting to have

Letter No:F.C,5656 dated 13-5-1924 from the Revenue Commissioner in Mysore, to the Deputy Commissioner, Kolar District.

With reference to his letter No:F.C.2527 dated 15-3-24 re: the disposal of all pending references relating to Food Supply operations pertaining to his ~~xxx~~ District, has the honor to invite his kind reference to his letter No:F.C.7 dated 20-9-23 in the matter of the audit report due in respect of Kolar and Bowringpet depots for the period ending October 1920.

He is also requested to submit a report early in connection with the marginally noted noted Taluk depots for the period ending 31-3-1921 and also to intimate what action has been taken on the statements showing the sums due and by the Government.

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1. Para 2 of Malur Taluk Depot.
2. Srinivaspur Taluk Depot with the exception of para 1.
3. Chikballapur Municipal Depot in the matter of loss of Rs.9-13-4.

P.T.O.

Office of the Deputy Commissioner, Kolar District.
Dated Kolar, the 18th M a r c h 1923.
Memo.

The copies of the audit objection statements received from th Comptroller are herewith, forwarded to the Amildar, Bowringpet, for information and necessary further action, forthwith, with the observation that it is very unsatisfactory to have given room for the misplacement of the audit objection statements originally furnished to him.

The Amildar will kindly arrange for tracing up the accounts and after due verification, submit a report of reconciliation of the accounts with an explanatory memo. for each item.

The Local Fund Clerk and the Head Gumastha will be specially deputed for this work and they should complete the report without fail before this week.

As the matter is very important and urgent the Amildar will kindly see that a final reply is submitted before the appointed time.

For Deputy Commissioner,
Kolar District.

Copies of letter No:151/Fs.dated the 10th Feb./9th Feb.1921 from the Comptroller to the Government of H.H the Maharaja of Mysore to the Deputy Commissioner, Kolar District.

I have the honor to submit, herewith, for the information of Government, the statement of the advance accounts of the marginall noted depots and in the Kolar District, for the period ending 31-1 1920 and to observe as follows:-

x

2. Bowringpet Depot.

From the stock account attached it will be seen that as on the previous occasion when audit extended up to 31st December 191 this depot accounts for an excess of 12,014 lbs over receipts und whole rice and 1007 lbs under brokens. How it was possible was no explained. But from the following paragraphs, it will be seen tha the receipts have been very much understated as noticed in the previous report:-

1. Three consignments of whole rice containing 4,098 bags

have been received during this period of which, 2038 bags were sent out to Mulbagal and Kolar and the balance of 2060 bags retained for sale in this depot. The weight of the 2,038 bags sent out is shown as 5,507 maunds 22½ seers while that of the 2,060 bags retained at Bowringpet is shown as 5,367 Mds 1½ Srs or 140 mds. less, though the number of bags is more. In this connection it has to be stated that the bags are all uniform and not of varying capacities. This anamoly is most markedly noticed in the third consignment of 1500 bags received out of the March 1920 allotment, out of which 750 bags or exactly half was sent to Mulbagal, while the other half was retained at Bowringpet. The weight of the whole consignment as per Railway invoice is 4,041 maunds and 5 seers while that shown as actually received is put down as 3,969½ maunds . Whether any reference was made to the Railway authorities regarding the short delivery is now known. The weight of the 750 bags sent to Mulbagal is shown as 2040 mds. and 6 srs. which is more than half the invoice weight, while the weight of the other half viz: 750 bags is shown as 1,929 maunds and 14 seers or less than half the weight actually credited. This is a Government consignment received from Messrs: Wilson & Co., and it could hardly be believed that there could be such an abnormal difference of 110 maunds between the two halves.

From the accompanying statement, it will be seen that the average capacity of the bags sent out works out to more than 222 lbs while that retained in the depot is less than 215 lbs per bag or nearly 8 lbs less. In the case of the March allotment, the average capacity per bag works out to 223.8 and 211.7 lbs. respectively or with a difference of 12 lbs per bag. The equivalent of 550.7 mds. and 22½ seers sent out is 4,53,193 lbs for 2,038 bags, while the equivalent of 5367 mds. 1½ srs in the depot is 441631 lbs. for 2060 bags or 11,562 lbs less. Even adding the 12,014 lbs shown as issued in excess the receipts would come to 4,53,645 lbs or nearly 452 more for 22 bags which are supposed to contain 225 lbs in each. From the above, it is clear that the receipts have been very much understated and are far from being accurate.

The excess issues in this depot are also due to the conversion of mds. into lbs at 82 lbs instead of 82 2/7 lbs per maund.

Notwithstanding the clear orders contained in G.O.No:G.2587-9/P.P. 6-19-391 dated 2nd August 1920, and this office Circular P.57-64 dated 31st

August 1920 thereon, this Depot has been retaining the old establishment and the marginally noted charges are consequently placed under objection.

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pay for both Narayana singh and Naraniah has been drawn for July and August 1920 at Rs.35 plus 10 plus 3-12-0 and 30 plus 10 plus 3 respectively. While from 1st September, the latter alone is continued on 30 plus 10 plus 3 besides a peon on Rs.10 paid from the advance account.

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For Deputy Commissioner,
Kolar District.

Statement of the advance account of the Bowringpet Taluk depot in connection with Food supply arrangements for the period ending 31-10-1920.

	Rs. As. Ps.	Rs. As Ps.
1. Particulars of amounts sanctioned.		
2. Total advances sanctioned.		
3. Particulars of drawings and purchases.		
(a) Drawings against allotments sanctioned		
from Treasury as per last statement	1,36,929-1-7	
during current period.	0,362-6-3	1,87,291-7-10.
(b) Transfers from other disbursers.		
From Food Controller as per last report	5,83,864-15-3	
Do.- Current period 4098 bags.whole rice	73,606-9-7	
1050 bags (Broken)	12,450-0-0	6,69,921-8-10.
(c) Deposits from licensed vendors as per last statement	3,225-0-0	
Current period.	400-0-0	3,625-0-0.
3(a) Purchases to be paid.		
4. Total of amounts drawn as per 3 & 3 a.		8,60,838-0-8
5. Particulars of amounts refunded...		
(a) To Try (old accounts)	1,39,119-13-11	
(new accounts.)	49,273-6-2	1,88,393-4-1
(b) Food controller by R.T.R.(Old A/c.)		1,30,840-3-2
(c) To Dy.Commr (New A/C.)		46,494-4-2
(d) Transfers to other depots(Old A/c)	4,58,618-12-7	
(new A/c)	37,441-11-4	4,96,060-7-11
(e) Deposits refunded.		3,525-0-0
(f) Cost of rice & ragi issued for gratuitous relief adjusted as per G.O.No:6341-64/P.P.59-20 dated 18-9-20		279-1-8
(g) Do.- to Kamegal ryots.		28-1-0
6. Total af amounts refunded including transfers.		8,65,313-3-4 plus 307-2-8
7. Difference between 4 & 6 representing net advances unadjusted.		4,782-5-4.
8. Particulars of stock of grain on hand 300 bags of broken rice (cost price)	4121-6-4.	
9. Grain in transmit.		
10.Book value of grain stock	4121-6-4	
11. Particulars of other stock		
546 bags of which 46 are reported to be damages at 25%	125-0-0	
12. Book value of other stock.		125-0-0
13. Sale proceeds to be realised (Vide statement)		460-11-8
13(a) Cash advances to be recovered.		
14. Cash balance on hand.		36-12-8

15. Total of items 10,12,13,13a & 14. 4743-14-8.

16. Difference between 7 & 15. (Net profit). 9526-4-0.

17. Explanation for such difference.

18. Other remarks if any.

The sales were all by weight; while converting the quantity issued into lbs into pallas and seers. No uniformity has been kept up and no tangible relationship can be established between the two standards as e thing depends upon the quantity of rice weighed.

Ex. up to 25-3-20 92 srs. (measure had been taken as equivalent of 225 lbs.

from 26-3-20 to 31-3-20. 100 srs. Do.- 243 lbs.

1-4-20 to 8-5-20. 100 srs. Do- 242 lbs.

8-5-20 on wards. 100 srs. Do- 250 lbs.

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Deputy Commissioner,
Kolar District.

Account current of the Bowringpet Taluk Depot for the period ending 31st October 1920.

Particulars	Receipts — upto 31-12-19.	1-1-20 to 31-10-20.	Total	Particulars	Payments — upto 31-12-19	1-1-20 to 31-10-20	Total
Drawings from Treasury	1,36,929 1 7	50,362 6 3	1,87,291 7 10	Refunds to Treasury	1,39,119 13 11	49273 6 2	1,88,393 4 1
Sale proceeds —	1,66,903 3 10	50,085 4 -	2,16,988 7 10	Remittance to Food controller	1,30,840 3 2	- - -	1,30,840 3 2
Advances received	35 - -	- - -	35 - -	— to Dy. Commr	- - -	46494 4 2	46,494 4 2
Deposits received	3,225 - -	400 - -	3,625 - -	Cash purchases of ragi	1,860 2 6	- - -	1,860 2 6
Refunds	-	-	-	Rly. Freight etc	33,023 1 10	3628 0 6	36,651 2 4
Rly Co for short delivery 29-12-0.				Advances Paid	35 - -	- - -	35 - -
Rly. Freight collected in excess 24-6-0				Deposits refunded	2,114 - -	1411 - -	3525 - -
" Cart hire 12-4-8				Refund of excess Collection	- - -	25 6 5	25 6 5
Miscellaneous 3-15-5		70 4 1	70 4 1	Depot Estt. charges	- - -	48 3 1	48 3 1
				Depot rent	- - -	100 13 4	100 13 4
				Cash Balance	- - -	36 12 8	36 12 8
Total	3,07,092 5 5	1,00,917 14 4	4,08,010 3 9	Total	3,06,992 5 5	1,01017 14 4	4,08,010 3 9

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Dr 19-3-1924.

Sd. T. DeCourcy Wallace

Sd. J. Subbaramiah.
Asst Comptroller

Stock Account of the Bowringpet Taluk Depot for the period ending 31-10-20.

Receipts				Issues			
To Food Controller for value of (i) whole Rice 5,80,727-9-10				By Sale proceeds –	2,16,988	7	10
(ii) Brokens 89193-15-0	6,69,921	8	10	" Refunds –	70	4	1
To cost of ragi purchased	1860	2	6	Gratuitous relief charges adjusted	307	2	8
To Rly. freight & cart hire etc	36,825	9	2	Sale proceeds to be realised	*460	11	8
Deduct transfers				Stock on hand.	–	–	–
Whole rice 4,55133-3-11				300 bags of brokens out of depot 20 allotment	4,121	6	4
Brokens 40,927-4-0	– 4,96,060	7	1	500 gunnies out after balance of 546 allowing for damaged ones @ 25%.	125	–	–
Net profit	9526	4	.	* details.			
				Rylo for 5 bags rice 89-7-8			
				Mr. Subbha Rao Naik 122-4-0.			
				" Mustafa Sab for 500 bags 249-0-0.			
				460-11-8.			
	2,22,073	–	7	Total	2,22,073	–	7

Balance Sheet

Liabilities				Assets			
Due to deposits	100	–	.	Excess remittance to food Controller = Amount due deducting transfers. 1,73,861-0-11			
Net profit	9526	4	.	Amount remitted to (i) I.T.C. 1,30,840-3-2 (ii) D.C. 46,494-4-2			
					1,77,334-7-4.		
				(iii) Gratuitous relief charges adjusted 307-2-8 excess paid	3473	6	5
					+ 307	2	8
				Sale proceeds to be realised	460	11	8
				Stock on hand	4,246	6	4
				cash in Treasury —	1,101	12	3
				cash on hand	36	12	8
Total	9626	4	.	Total	9,626	4	.

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19-3-1944.

Sd. T. Subbaraman
ASSt Compt

Dy. Food Cons. Kolar Dt.

Statement showing the Stock receipts & their distribution in the Bowringpet Taluk Depot.

	Particulars & allotment	No of bags received.	Weight as per Dy: invoice Mds	Srs	Weights as credited in the Depot accounts Mds	Srs	Equivalent in Lbs.	Average Wt: of each bag in Lbs.	Distribution To	No of bags	Weights transferred Mds	Srs	Weights in Lbs.	Average per bag in Lbs.	Remarks
I.	January 20.	1248	-	-	3332	20	274217	219.7	Kolar	348	938	7	77198	221.8	Supply by Contractor
									Mulbagal	440	118.2	8	97278	221.4	
									Bowringpet	460	1212	5	99741	216.8	
II.	February 20	1350	2051	5	3572	24	293974	217.7	Mulbagal	500	1347	1½	110842	221.7	Govt: Consignment from Messrs Tibson & Co.
									Bowringpet	850	2225	22½	183132	215.4	
III	March 20	1500	4041	5	3969	20	326633	217.7	Mulbagal	750	2040	6	167875	223.8	
									Bowringpet	750	1929	14	158758	211.7	
	Total:	4098	-	-	10874	24	8,94,824	218.3	Kolar	348	938	7	77198	221.8	
									Mulbagal	1690	4569	18½	3,75,995	222.5	
									Total:-	2038	5,507	22½	4,53,193	222.4	Cancelled.
									Bowringpet	2060	5,367	1½	4,41,631	214.4	
									Total.	4098	10,874	24	8,94,824	218.3	

"Copy"

Dy 19-3-1921.

Sd/- J. Subbaramaiah
Asst: Comptroller.